

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
LEHMAN BROTHERS HOLDINGS, INC., et al.,)	Case No. 08-13555 (JMP)
)	
Debtors.)	Jointly Administered

**SUPPLEMENTAL DECLARATION OF SAMUEL LOWENTHAL
IN SUPPORT OF THE DEBTORS' APPLICATION TO
RETAIN DELOITTE TAX LLP AS TAX SERVICES PROVIDER**

SAMUEL LOWENTHAL, deposes and says:

1. I am a partner of the firm of Deloitte Tax LLP ("Deloitte Tax"), which has an office located at Two World Financial Center, New York, New York. I make this supplemental declaration in further support of the above-captioned debtors' (the "Debtors") application to retain Deloitte Tax as tax services provider filed on February 16, 2010 [Docket No. 7035] (the "Employment Application"). In connection with the Employment Application, I submitted a declaration in support thereof (the "Original Declaration"). The Employment Application was approved by order of this Court on March 25, 2010 [Docket No. 7824].

2. As set forth in paragraph 10 of the Original Declaration, Deloitte Tax indicated it would provide additional information that came to its attention regarding its connections to the Debtors and its parties in interest. Accordingly, I am submitting this supplemental declaration to provide such information.

3. The statements set forth in this Supplemental Declaration are based upon my personal knowledge, upon information and belief, and/or upon client matter records kept in

the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

4. As set forth in paragraph 11(c) of the Original Declaration, Deloitte Touche Tohmatsu (“DTT”),¹ a Swiss Verein, is an association of various members firms including Deloitte LLP, an affiliate of Deloitte Tax. As further disclosed therein, certain of the non-US member firms of DTT or their affiliates (the “DTT Member Firms”) have provided, currently provide or may in the future provide professional services to certain of the Debtors’ affiliates and parties in interest including in connection with the Debtors and/or their non-Debtor affiliates.

5. In particular, it has come to Deloitte Tax’s attention that the DTT Member Firm in the United Kingdom may provide consultancy services to the United Kingdom firm of Ernst & Young in connection with the investigations being conducted by the Accountancy and Actuarial Discipline Board in the United Kingdom (the “AADB”) with respect to matters associated with the audit of the financial statements of Lehman Brothers Holdings, Inc. and Lehman Brothers International (Europe).²

¹ As of July 31, 2010, the DTT Member Firms also became members of Deloitte Touche Tohmatsu Limited, a United Kingdom private company limited by guaranty. Each of the DTT Member firms is a separate and independent legal entity.

² This investigation, including the particular focus thereof, was announced by the AADB in its press notice number 22, dated June 16, 2010. This notice is available at www.frc.org.uk/aadb/press/

6. No member of the Deloitte Tax engagement team providing the Tax Services (as in the Original Declaration) to the Debtors currently provides or will provide the services referenced in paragraph 5 above.

Dated: September 14, 2010



Declarant: Samuel Lowenthal
Title: Partner, Deloitte Tax LLP